

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Adopted
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
Fund: 590 Sewer Enterprise Fund								
Revenues 590								
425.000 Delinquent Bills (Tax Roll)	8,139	11,135	12,147	3,568	4,000	4,000	500	1,000
633.002 Utility Bills - Sewer	789,203	773,832	832,987	920,806	950,000	970,000	993,222	1,053,000
6% Increase on 12-13 estimated year end projection								
634.000 Utility Bill Penalties	5,625	4,087	3,873	3,393	5,000	5,000	3,540	4,000
636.001 Sewer Tap In Fees	15,063	160,896	185,186	134,384	31,200	63,000	140,946	87,000
\$7,000 from DAPCO, \$30200 from Wellness Center, 10 residential units								
665.000 Interest Earned	11,234	4,864	5,307	6,400	5,000	5,000	1,519	2,000
671.000 Other Revenue	25,011	-	10,739	5,598	1,000	1,000	13,104	1,000
672.000 Reimbursements for Gasoline	2,587	2,495	1,679	4,495	5,000	9,000	8,239	8,500
Fuel Reimbursements from WAVE								
673.001 Reimburse for SRF Costs		292,876		31,236				
674.000 Sale of Fixed Assets	200		747					
Total Revenues	857,062	1,250,183	1,052,665	1,109,879	1,001,200	1,057,000	1,161,069	1,156,500
Use of Reserves	50,049				8,100	35,300		301,800
Total of Revenue and Reserves	907,111	1,250,183	1,052,665	1,109,879	1,009,300	1,092,300	1,161,069	1,458,300

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Expenditures 590								
Dept: 248.000 Administration								
723.000 OPEB			4,900	4,900	6,000	6,000	6,000	6,000
Contribution to Retiree Health Care								
802.001 Financial Audit	2,500	2,500	4,591	2,500	2,500	2,500	2,500	7,500
Increased due to single audit requirements for SRF loan								
803.000 Contracted Services			19,092	4,194	-	-	-	-
811.000 Attorney Fees	1,706	1,237	2,822	1,556	2,000	2,000	4,212	3,000
Contested Case for NPDES Permit regarding Phosphorous Levels								
840.000 Bank Service Charges	49	2	35	22	200	200	249	200
841.000 Village Administrative Costs	63,805	68,196	69,086	65,255	62,000	62,000	66,154	67,500
Proportion of actual salaries and benefits for employees performing services - 37.5% Erin, 10% Brenda, 10% Courtney, 20% Marie, 10% Donna								
843.000 Property Taxes					-	1,100	1,014	1,100
Taxes on Canter Property								
Administration	68,060	71,935	100,526	78,427	72,700	73,800	80,129	85,300
Expenditures 590								
Dept: 548.000 Sewer Utilities Department								
703.000 Salaries - Non Union	23,073	26,082	10,326	44	30,000	30,000	29,821	31,100
35% of Dan								
703.001 Salaries - Part Time								2,500
Portion of Summer Help								
704.000 Salaries - Union	214,267	203,341	179,587	150,974	132,000	132,000	132,000	154,000
75% - Andrea, 75% Doug, 50% Eric, 50% Scott, 50% of proposed new hires								
705.000 Salaries - Overtime	8,292	7,940	22,732	14,555	10,000	10,000	14,436	10,000
711.000 Longevity	2,317	2,266	6,897		-			-
712.000 Vacation/Sick Time Cash Out	6,198		10,794	9,230	8,700	8,700	8,154	4,000
Final Payout for Superintendent - July 2013								
720.000 Social Security & Medicare	20,980	18,332	17,592	13,116	14,000	14,000	13,976	15,500
Covers 7.65% of total gross wage								
721.000 Health & Dental Insurance	54,671	59,286	58,424	36,226	49,000	49,000	37,615	54,000
Premium Cost - 75% Andrea, 75% Doug, 50% Eric, 50% of proposed new hires								
721.001 Retiree Health Care				17,960	20,000	20,000	15,813	17,000
30% Ed, 25% Jan, 80% Larry								
721.002 Pay in Lieu of Insurance				2,413			3,000	1,500
50% of Scott cash out								
722.000 Life & Short Term Disability Insurance	1,446	1,459	1,167	1,074	1,200	1,200	1,168	1,200
Partial Coverage for Sewer/Water Employees								
723.000 Defined Benefit Retirement Plan	34,383	31,980	34,382	14,179	13,000	13,000	13,410	17,500
10% of wages for 75% of Andrea, 75% Doug, 35% of Dan								

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723.002 Additional MERS Contribution			7,714				-	
723.003 Defined Contribution Retirement Plan				566	1,000	1,000	956	2,000
2.5% of wages for 50% of Scott and Eric and 50% of proposed new hires								
728.000 Postage	1,384	400	544	882	1,500	1,500	1,295	1,500
Portion of Utility Bill postage								
740.000 Operating Supplies	2,460	1,960	2,895	2,892	3,500	3,500	5,050	5,000
741.000 Road Repair Supplies	544	-		-	2,000	2,000	-	4,000
Road repair due to main break; repairs around manholes								
742.000 Chemical Supplies - Plant	36,048	25,690	36,907	33,191	35,000	35,000	28,342	32,000
Wastewater Treatment Chemicals Only								
743.000 Chemical Supplies - Lab	7,382	7,873	8,792	9,219	10,000	10,000	10,506	11,000
745.000 Uniform Allowance	3,211	2,443	2,646	1,872	2,000	2,000	3,053	2,000
751.000 Gasoline & Oil	9,707	10,379	11,217	11,670	12,500	17,500	18,320	20,000
Average monthly calculated and additional expense for WAVE (reimbursed)								
802.000 Professional Services	100,470	86,215	69,671	51,827	40,000	40,000	50,117	30,000
OHM, F & V, Absolute								
803.003 Sludge			95,239	82,192	50,000	50,000	50,000	65,000
Removal of Sludge, Removal of Geotube Bag, 13/14 Estimate - 1.2 million gallons								
803.004 Sewer Investigation & Repair								5,000
Investigation and Repair of Sewer Line Issues								
803.005 Sewer Line Maintenance								9,000
Routine Maintenance of Sewer Lines								
824.000 Testing & Analysis	4,969	2,897	1,346	1,157	2,000	2,000	915	1,500
861.000 Travel & Mileage	33	61	134	120	200	200	473	500
901.000 Printing & Publishing	312	217	442	371	300	300	505	500
910.000 Workers Compensation	5,930	5,649	7,136	4,729	4,700	4,700	5,065	5,100
911.000 Liability Insurance	22,559	21,957	20,852	17,710	18,000	18,000	17,344	16,500
920.000 Utilities	78,012	70,654	61,672	63,588	65,000	65,000	65,161	66,000
DTE, Water, Comcast								
920.001 Utilities - Telephones	12,114	12,666	6,632	2,589	3,000	3,000	4,256	4,500
AT&T for WWTP and Verizon								
935.000 Building Maintenance & Repair	3,860	1,174	9,981	9,169	8,000	8,000	8,000	8,000
Preventative Maintenance / Building Repair								
937.000 Equipment Maintenance & Repair	2,075	3,819	3,760	9,416	25,000	41,500	31,836	15,000
Lift station evaluation								
938.000 Lab Equipment Maintenance & Repair								5,000

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Replacement of Lab Equipment								
938.001 SCADA/Controls Maintenance								6,000
Maintenance and Repair of SCADA/Controls								
939.000 Vehicle Maintenance & Repairs	47	49	-	1,488	1,500	1,500	1,604	1,500
Preventative Vehicle Repair - Tires/Brakes								
955.000 Miscellaneous	-	14,730	439	554	500	500	1,618	500
957.004 State Licenses/Permits				1,950	2,000	2,000	1,950	2,500
958.000 Memberships & Dues	100	110	-	783	500	500		500
960.000 Education & Training	275	659	970		2,000	2,000	1,000	2,000
970.000 Capital Improvements	770	4,978					-	
977.000 Equipment	4,273	9,547	9,624	8,827	10,000	10,000	10,000	31,000
Check valves, testing equipment, computer equipment/SCADA								
981.000 Vehicles					-	-		-
999.000 Transfer Out								
Sewer Utilities Department	662,163	634,812	700,513	576,535	578,100	599,600	586,757	661,400
Expenditures 590								
Dept: 890.000 Contingencies								
955.000 Miscellaneous					15,000	12,900		15,000
Used for health premium shortfall, and emergencies								
Contingencies Total					15,000	12,900	-	15,000
Expenditures 590								
Dept: 901.000 CIP Plan								
970.005 Sludge Project								340,000
Sludge project costs not covered by the revolving loan								
974.000 Capital Improvements + Eng.	11,631	44,175	54,597	23,896	55,000	55,000	30,000	51,300
Grand Street Sewer Repair (\$30,000), installation of three manholes, portion of materials storage area renovation at DPW								
975.011 Property Acquisition						79,000	79,320	
Purchase of Canter property								
CIP Plan Total	11,631	44,175	54,597	23,896	55,000	134,000	109,320	391,300
Expenditures 590								
Dept: 850.000 Debt								
995.002 RD Sewer Bond A&B Principal	43,000	47,000	49,000	51,000				
Refunded in 2012								
995.005 SRF #1 2009 Bond Principal				70,000	70,000	70,000	65,000	70,000
Final Payment in 2032								

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995.006 SRF #2 2012 Bond Principal								
First Payment in October 2014								
995.007 2012 Sewer Bond Principal (RD Refunding)					85,000	85,000	85,000	90,000
Final Payment in 2031								
996.002 RD Sewer Bond A&B Interest	122,258	120,139	117,880	115,527				
Refunded in 2012								
996.005 SRF #1 2009 Bond Interest			19,589	37,920	34,000	34,000	39,579	37,800
Final Payment in 2032								
996.006 SRF #2 2012 Bond Interest					50,000	33,500	1,757	50,000
996.007 2012 Sewer Bond Interest (RD Refunding)					49,500	49,500	49,457	57,500
Final Payment in 2031								
Debt Total	165,258	167,139	186,469	274,447	288,500	272,000	240,793	305,300
Total Expenditures	907,111	918,061	1,042,105	953,304	1,009,300	1,092,300	1,016,999	1,458,300
Sewer Enterprise Fund - Rev over Exp	0	332,122	10,560		-	-	144,070	-

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Fund: 591 Water Enterprise Fund								
Revenues 591								
425.000 Delinquent Utility Bills (Tax)	5,612	7,954	5,976	2,279	3,500	3,500	500	500
579.000 MDOT Well Grant/RD Water	2,246	2,940	2,889		2,500	2,500	2,800	2,500
580.000 State Grants		23,588						
633.003 Utility Bills - Water	597,896	542,076	573,948	684,101	660,000	680,000	705,820	727,000
3% Increase on 12-13 estimated year end projection								
634.000 Utility Bill Penalties	5,022	2,875	2,575	2,347	3,000	3,000	2,468	2,500
636.002 Water Tap In Fees	9,039	96,613	111,436	81,267	18,800	64,400	81,967	52,200
\$18,000 from Wellness Center, \$4,200 from DAPCO, 10 residential units								
646.000 Sales of 2nd Water Meters	4,000	2,605	7,970	2,915	1,000	1,000	7,810	3,000
665.000 Interest Earned	13,875	5,277	5,993	5,381	4,000	4,000	2,393	2,500
671.000 Other Revenue	8,920	683	13,890	16,407	3,000	3,000	500	1,000
672.000 Reimbursements for Gasoline	2,580	3,078	2,326	2,958				-
Moved WAVE reimbursement to sewer								
673.002 Reimburse DWRf Costs		97,692						
Reimbursement for prior year DWRf costs								
Total Revenues	649,191	785,381	727,003	797,655	695,800	761,400	804,258	791,200
Estimated Use of Reserves			101,933		34,700	28,700		370,800
Total of Revenue and Reserves	649,191	785,381	828,936	797,655	730,500	790,100	804,258	1,162,000

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Fund: 591 Water Enterprise Fund								
Expenditures 591								
Dept: 248.000 Administration								
723.000 OPEB			2,250	2,250	5,000	5,000	5,000	5,000
Contribution to Retiree Health Care Fund								
802.001 Financial Audit	1,000	1,000	3,174	6,391	6,500	6,500	6,500	1,500
803.000 Contracted Services			11,430					
811.000 Attorney Fees	4,933	990	-	240	2,000	2,000	-	2,000
840.000 Bank Service Charges	200	31	51	56	100	100	109	100
841.000 Village Administrative Costs	63,805	68,196	69,086	65,255	62,000	62,000	66,154	67,500
Proportion of actual salaries and benefits for employees performing services - 37.5% Erin, 10% Brenda, 10% Courtney, 20% Marie, 10% Donna								
Administration	69,938	70,217	85,990	74,193	75,600	75,600	77,763	76,100
Expenditures 591								
Dept: 556.000 Water Utilities Department								
703.000 Salaries - Non Union	18,207	15,543	13,965	-	22,000	22,000	21,250	22,600
25% of Dan								
703.001 Salaries - Part Time								2,500
Portion of Summer Help								
704.000 Salaries - Union	61,987	83,770	73,380	109,569	86,500	86,500	86,500	102,500
25% - Andrea; 25% Doug; 50% Eric, 50% Scott; 50% of proposed new hires								
705.000 Salaries - Overtime	4,698	2,932	6,338	15,037	6,000	9,000	10,465	9,000
712.000 Vacation/Sick Time Cash Out	950	1,384	8,720	2,021	6,700	6,700	8,154	4,000
Final Payout for Superintendent - July 2013								
720.000 Social Security & Medicare	7,788	8,194	8,192	9,809	9,500	9,500	9,667	10,800
7.65% of gross wages								
721.000 Health & Dental Insurance	16,527	17,819	16,964	11,638	22,000	22,000	18,684	32,000
25% Andrea; 25% Doug, 50% Eric, 50% proposed new hire								
721.001 Retiree Health Care				6,516	8,000	8,000	6,311	7,000
20% Larry, 20% Ed, 25% Jan								
721.001 Payment in Lieu of Insurance				2,413			3,000	1,500
50% of Scott								
722.000 Life & Short Term Disability Insurance	964	973	778	716	1,200	1,200	779	800
Partial Coverage for Water/Sewer Employees								
723.000 Defined Benefit Retirement Plan	11,723	14,048	13,361	10,274	5,000	5,000	5,625	9,000
10% of wages for 25% of Andrea, 25% of Doug, 25% of Dan								
723.002 Additional MERS Contribution			3,499					

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723.000 Defined Contribution Retirement Plan				555	1,000	1,000	896	2,000
2.5% of wages for 50% of Scott, Eric and 50% of proposed new hires								
728.000 Postage	1,902	3,090	1,690	1,802	2,000	2,000	621	1,000
740.000 Operating Supplies	2,385	1,183	3,429	2,611	3,500	3,500	5,043	5,000
741.000 Road Repair Supplies	1,750	-	-	2,000	2,000	10,000	10,278	4,000
Road repair due to water main breaks, pavement replacement around curb stop boxes								
743.000 Chemicals			580	23,033	18,000	24,000	23,009	24,000
Fluoride, Orthophosphate, Polyphosphate								
745.000 Uniform Allowance	2,428	1,662	1,794	2,069	2,000	2,000	2,000	2,000
751.000 Gasoline & Oil	7,211	5,060	7,360	7,665	4,000	7,000	6,469	7,000
802.000 Professional Services	23,470	18,783	32,146	20,381	20,000	20,000	16,859	20,000
OHM, UIS, Williams & Works								
824.000 Testing & Analysis	700	3,377	3,670	8,263	10,000	10,000	6,120	10,000
MDEQ requirements								
861.000 Travel & Mileage	708	403	41	-	500	500	300	500
901.000 Printing & Publishing	819	931	2,001	825	1,000	1,000	573	1,000
910.000 Workers Compensation	2,405	2,291	2,894	1,918	2,000	2,000	2,053	2,100
911.000 Liability Insurance	6,830	7,188	7,159	6,081	6,100	6,100	5,954	5,600
920.000 Utilities	54,867	66,404	49,276	41,265	41,000	41,000	41,151	41,500
DTE, Water, Comcast								
920.001 Utilities - Telephones	5,038	6,267	4,321	2,175	2,000	2,000	2,715	3,000
AT&T, Verizon								
935.000 Building Maintenance & Repair	413	434	500	1,192	1,000	1,000	735	1,000
Misc. repairs, painting, unexpected repair and upkeep of buildings. PM								
937.000 Equipment Maintenance & Repair	5,966	1,879	4,754	36,633	25,000	25,000	26,997	21,000
General Maintenance plus rebuilding of one high service pump and repiping of the meters at the Ryan Drive wellhouse								
938.000 Lab Equipment Maintenance & Repair								5,000
Replacement of Lab Equipment								
939.000 Vehicle Maintenance & Repairs	1,135	169	763	763	1,000	1,000	1,460	1,500
Preventative Vehicle Maintenance								
941.000 Equipment Rentals	1,252	737	-	22	-	-	-	
(Marie adjustment for fund 402)								
955.000 Miscellaneous	36	6,288	376	597	500	500	752	500
957.004 State Licenses/Permits				1,096	1,100	1,100	1,695	1,700

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958.000 Memberships & Dues	769	886	731	746	1,000	1,000	295	500
Rural Water, Miss Digg								
960.000 Education & Training	120	240	-	1,034	1,000	1,000	606	1,000
961.000 Wellhead Protection Program	2,478	1,748	75	605	2,500	2,500	2,500	2,500
Offset by Wellhead Protection Grant								
970.000 Capital Improvements	26,198	4,813		5,683			3,066	
974.000 CIP Capital Improvements				791	22,000	22,000	22,000	25,000
Hydrant Repair								
977.000 Equipment	30,870	62,324	26,493	28,823	25,000	36,000	36,187	33,000
Well house meters, domestic meters and appurtenances, generator for the water tower								
981.000 Vehicles					-	-		-
Water Utilities Department Total	302,594	340,818	295,251	366,620	362,100	393,100	390,767	423,100
Expenditures 591								
Dept: 890.000 Contingencies								
955.000 Miscellaneous					15,000	8,000	-	15,000
ContingenciesTotal					15,000	8,000	-	15,000
Expenditures 591								
Dept: 901.000 CIP Plan								
974.000 Other Capital Improvements	45,720	142,263	243,302	12,063		25,000		26,300
Installation of variable frequency drives at the filtration plant, share of materials storage area renovation at DPW								
974.001 CIP Capital Improvements				10,592	-			25,000
Water Tower Work								
975.015 Ann Arbor Street Water Main								346,700
Design and Construction of Watermain Replacement on Ann Arbor Street								
CIP Plan Total	45,720	142,263	243,302	22,654	-	25,000	-	398,000
Expenditures 591								
Dept: 850.000 Debt								
992.000 Bond Fees	300	300	300	300	300	300	300	300
995.003 RD Water Bond Principal	44,000	46,000	48,000	50,000				
Refunded in 2012								
995.004 1998 Bond Water Project	56,035	53,853	56,500	54,000	56,500	56,500	56,375	
Final Payment - October 2012								
995.008 DWRF # 1 2010 Bond Principal				50,000	50,000	50,000	50,000	50,000
Final Payment in 2030								
995.009 DWRF # 2 2011 Bond Principal					35,000	35,000	35,000	35,000
Final Payment in 2031								

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995.010 2012 Water Bond Principal (RD Refunding)					60,000	60,000	60,000	70,000
Final Payment in 2031								
996.003 RD Water Interest	91,438	89,469	87,413	85,269				
Refunded in 2012								
996.008 DWRF # 1 2010 Bond Interest			12,181	28,064	29,000	29,000	28,877	27,500
Final Payment in 2030								
996.009 DWRF # 2 2011 Bond Interest				3,639	13,000	18,600	18,534	21,500
Final Payment in 2031								
996.010 2012 Water Bond Interest (RD Refunding)					34,000	39,000	38,965	45,500
Final Payment in 2031								
Debt Total	191,773	189,621	204,393	271,271	277,800	288,400	288,051	249,800
Total Expenditures Water Fund	610,025	742,919	828,936	734,738	730,500	790,100	756,582	1,162,000
Water Enterprise Fund - Rev over Exp	39,166	42,462	(0)	62,917	-	-	47,676	-